

2023 -- S 0507 SUBSTITUTE A

LC002349/SUB A

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Senators DiPalma, Ciccone, Felag, and Miller

Date Introduced: March 07, 2023

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-30-2.11 of the General Laws in Chapter 44-30 entitled "Personal
2 Income Tax" is hereby amended to read as follows:

3 **44-30-2.11. Refund deduction for contribution to the substance use and mental health**
4 **leadership council of RI.**

5 (a) There shall be provided as a deduction from any refund from the Rhode Island personal
6 income tax otherwise due to a taxpayer for a taxable year a contribution to the substance use and
7 mental health leadership council of RI. The provision for the contribution shall appear on the state
8 personal income tax return as follows:

9 Substance use and mental health leadership council of RI.

10 Check if you wish to contribute

11 _____ \$1.00

12 _____ \$5.00

13 _____ \$10.00

14 _____ \$ _____ (write in amount of your tax REFUND for this
15 program.)

16 (b) For returns filed for the tax years ending December 31, 2018 through December 31,
17 2023, the tax administrator shall annually forward by August 1, all contributions made to the
18 substance use and mental health leadership council of RI to the general treasurer to be deposited in
19 the fund created in § 23-14-3. The general treasurer shall annually distribute the proceeds of the

1 [fund as prescribed in chapter 14 of title 23.](#)

2 ~~(b)~~(c) [For returns filed for tax years ending on or after December 31, 2024, the](#) ~~The~~ tax
3 administrator shall annually forward by August 1, all contributions made to the substance use and
4 mental health leadership council of RI to the general treasurer to be deposited in the fund created
5 in § ~~23-14-3~~ [23-99-2](#). The general treasurer shall annually distribute the proceeds of the fund as
6 prescribed in chapter ~~14~~ [99](#) of title 23.

7 ~~(e)~~(d) The provisions of this section shall commence for returns filed for the tax year ending
8 December 31, ~~2018~~ [2024](#).

9 SECTION 2. Title 23 of the General Laws entitled "HEALTH AND SAFETY" is hereby
10 amended by adding thereto the following chapter:

11 [CHAPTER 99](#)

12 [BEHAVIORAL HEALTH EDUCATION, TRAINING, AND COORDINATION FUND](#)

13 **[23-99-1. Definitions.](#)**

14 [As used in this chapter, the following words shall be construed as follows unless the context](#)
15 [clearly indicates otherwise:](#)

16 [\(1\) "Behavioral health" means treatment and services for mental health and substance use](#)
17 [disorders.](#)

18 [\(2\) "Eligible organization\(s\)" means the Substance Use and Mental Health Leadership](#)
19 [Council of RI.](#)

20 [\(3\) "Eligible services" means the programs used for educational purposes, training, and](#)
21 [coordination of mental health or substance use disorder treatment providers.](#)

22 **[23-99-2. Behavioral Health Education, Training, and Coordination Fund established](#)**

23 **[-- Uses of the fund.](#)**

24 [\(a\) There is established a separate fund within the general fund to be called the behavioral](#)
25 [health education, training, and coordination fund which shall be administered by the general](#)
26 [treasurer in accordance with the same laws and fiscal procedures as the general funds of the state.](#)
27 [The fund shall consist of sums collected as a result of the taxpayer check-off as provided for in §](#)
28 [44-30-2.11. The general treasurer is authorized to accept any grant, devise, bequest, donation, gift,](#)
29 [or assignment of money, bonds, or other valuable securities for deposit in and credit of the](#)
30 [behavioral health education, training, and coordination fund.](#)

31 [\(b\) The monies received under this chapter and § 44-30-2.11 shall be made available and](#)
32 [distributed by the treasurer annually by September 30 to eligible organizations with an approved](#)
33 [application certified by the department of behavioral healthcare, developmental disabilities and](#)
34 [hospitals for the calendar year.](#)

1 (c) Upon distribution to eligible organizations with an approved application, the monies
2 shall be used exclusively to provide education, training, or coordination of behavioral health
3 treatment or service providers.

4 (d) Upon receipt of the annual application from an eligible organization as provided in this
5 section, the director of the department of behavioral healthcare, developmental disabilities and
6 hospitals shall review each application to determine if it complies with the intent and requirements
7 of this chapter. Upon a finding by the director of the department of behavioral healthcare,
8 developmental disabilities and hospitals that the application complies with the intent and
9 requirements of this chapter, the director of the department of behavioral healthcare, developmental
10 disabilities and hospitals shall certify that the eligible organization has an approved application for
11 the calendar year. The director of the department of behavioral healthcare, developmental
12 disabilities, and hospitals shall provide notice of approval or denial of certification not later than
13 September 15 to each eligible organization that has submitted an annual application.

14 (f) The director of the department of behavioral healthcare, developmental disabilities and
15 hospitals is authorized to promulgate any rules or regulations and prescribe forms necessary to
16 facilitate the provisions of this chapter.

17 SECTION 3. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION -- PERSONAL INCOME TAX

1 This act would establish the behavioral health education, training, and coordination fund
2 to receive the checkoff contributions from Rhode Island personal income tax returns for tax years
3 ending on or after December 31, 2024.

4 This act would take effect upon passage.

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